

In the Claims:

Please amend claims 5 and 7. The status of the claims is as follows:

1. (Original) A method of making a magnetoresistive head element, comprising:

forming a magnetoresistive film extending over a surface of a substratum, said magnetoresistive film having a side surface standing on the surface of the substratum;

forming an insulating base layer over the surface of the substratum, said insulating base layer contacting at least partly the side surface of the magnetoresistive film; and

effecting an etching process while keeping the insulating base layer contacting the side surface of the magnetoresistive film.

2. (Original) The method of making according to claim 1, further comprising:

forming a conductive layer covering over at least the magnetoresistive film and the insulating base layer, prior to the etching process; and

exposing the conductive layer to an etching gas with the side surface of the magnetoresistive film kept covered.

3. (Original) The method of making according to claim 1, further comprising:

forming a domain control stripe layer over the surface of the substratum, prior to formation of the insulating base layer, said domain control stripe layer contacting the magnetoresistive film at its tip end; and

allowing the insulating base layer to contact a side surface of the domain control stripe layer adjacent the side surface of the magnetoresistive film.

4. (Original) The method of making according to claim 3, further comprising:

forming a conductive layer covering over at least the magnetoresistive film and the insulating base layer, prior to the etching process; and

exposing the conductive layer to an etching gas with the side surface of the magnetoresistive film kept covered.

5. (Currently Amended) A method of making a magnetoresistive head element, comprising:

forming a layered composite, corresponding to a layered structure of a magnetoresistive film, over a surface of a substratum;

forming a pair of material layers, corresponding to materials of domain control stripe layers, over the surface of the substratum, said material layers interposing the layered composite therebetween along the surface of the substratum;

forming a resist film on the layered composite and the material layers so as to pattern a shape of the magnetoresistive film and the domain control stripe layers being continuous to one another;

removing the layered composite and the material layers in a region adjacent the resist film so as to shape the magnetoresistive film and the domain control stripe layers out of the layered composite and the material layers below the resist film;

forming an insulating base layer over the resist film and the surface of the substratum; and

removing the resist film so as to expose the magnetoresistive film and the domain control stripe layers at a gap defined in the insulating base layer.

6. (Original) The method of making according to claim 5, further comprising: effecting an etching process while keeping the insulating base layer in a region adjacent the magnetoresistive film over the surface of the substratum.

7. (Currently Amended) The method of making according to claim 6,
further comprising:

forming a conductive layer covering over at least the magnetoresistive
film and the insulating base layer, prior to the etching process; and

exposing the conductive layer to an etching gas with a side surface of
the magnetoresistive film kept covered, said side surface being defined to stand on the
surface of the substratum.

8-9. (Cancelled)